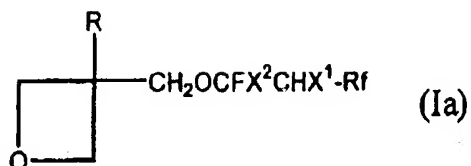


New Abstract

The present invention provides 3-fluoroalkoxymethyl-3-alkyloxetanes, suitable as intermediates for preparing various fluorine-containing functional materials, represented by General Formula (Ia):



wherein, X^1 and X^2 independently represent hydrogen or fluorine; R_f represents fluorine or C_1 - C_{18} linear or branched perfluoroalkyl; and R represents methyl, ethyl, n-propyl or isopropyl.